

1 Susan Chang, WSBA #35971  
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Judge Samuel J. Steiner  
Chapter 11  
Ex Parte

6 IN THE UNITED STATES BANKRUPTCY COURT FOR THE  
7 WESTERN DISTRICT OF WASHINGTON AT SEATTLE

8 In re:

)  
)  
) Case No. 10-43655

9  
10 Portfolio Investments, LLC  
11 Debtor-in-Possession.

)  
)  
) DECLARATION OF SUSAN CHANG IN  
) SUPPORT OF APPLICATION TO EMPLOY  
) TAX ATTORNEYS, INC, AS ATTORNEYS  
) FOR DEBTOR-IN-POSSESSION  
)  
)

12  
13 I, Susan Chang, declare:

14 1. I am an associate attorney in the law firm of Tax Attorneys, Inc. ("Tax  
15 Attorneys"), in Bellevue, Washington. I am a citizen of the United States, over the age of 18  
16 years, and am competent to testify herein.

17 2. I am licensed to practice law in the state of Washington, and am authorized to  
18 practice before the United States Bankruptcy Court for the Western District of Washington. I  
19 make this declaration from my own personal knowledge in support of the Application to  
20 Employ Tax Attorneys as counsel for Debtor-in-Possession, filed by Portfolio Investments,  
21 LLC in the above captioned Chapter 11 case.

22 3. Insofar as I have been able to ascertain, neither I nor my law firm represent any  
23 interest adverse to that of the Debtor-in-Possession in the matters upon which said law firm is  
24 to be engaged.  
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26 DECLARATION OF SUSAN CHANG IN  
SUPPORT OF APPLICATION TO EMPLOY  
TAX ATTORNEYS, INC. AS ATTORNEYS  
FOR DEBTOR-IN-POSSESSION

1  
TAX ATTORNEYS, INC.  
800 Bellevue Way NE  
Fourth Floor, Bellevue Place Building  
Bellevue, Washington 98004  
(425) 462-2550

1           4.     Based upon the foregoing, I believe I am a "disinterested person" within the  
2 meaning of Sections 101(14) and 328(c) of the Bankruptcy Code.

3           5.     Debtor-in-Possession has paid no retainer to Tax Attorneys for its representation.  
4 However, Tax Attorneys will be paid in the course of the Debtor-in-Possession's  
5 reorganization through the Plan. Postpetition services will be paid subject to court approval.

6           6.     Declarant has advised the Debtor-in-Possession of her and her firm's willingness  
7 to serve as its counsel under a general fee agreement based on time and standard billable  
8 charges. The hourly billing rate for professionals and other support personnel in the firm who  
9 may perform services for the Debtor-in-Possession is \$375 per hour for member attorneys,  
10 \$190-275 per hour for associate attorneys, \$145 per hour for paralegals, and \$95 per hour for  
11 support staff. These rates may be adjusted on an annual basis to reflect market conditions. A  
12 copy of the fee agreement has been attached to the Debtor-in-Possession's Ex Parte  
13 Application.

14           7.     Debtor-in-Possession served this application, the attached declaration of Susan  
15 Chang of Tax Attorneys, and the proposed order authorizing employment of the law firm upon  
16 the U.S. Trustee's Office on May 21, 2010, for review and endorsement pursuant to Local  
17 Bankruptcy Rule 2014-1(b). At least five (5) days have passed since the application was served  
18 and no objection has been made by the United States Trustee's Office to the Application.

19           8.     Your Declarant certifies that she has read Local Rule 2016-1 which sets forth the  
20 requirements for an application for compensation and reimbursement.

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25  
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1  
2 I declare under penalty of perjury under the laws of the State of Washington that the  
3 foregoing statements are true and correct to the best of my knowledge and information.  
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7 SIGNED AND DATED this 21st day of May, 2010 at Bellevue, Washington.  
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9  
10 /s/ Susan Chang  
11 SUSAN CHANG  
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